

EXHIBIT P



hogant001@hawaii.rr.com on 07/15/2003 06:13:38 PM

To: Damian Capozzola/Los Angeles/Kirkland-Ellis@K&E
cc:

Subject: Non-Debtor Entities

Dear Mr. Capozzola:

Just a reminder that you have not responded regarding my inquiry into Fleming Foreign Sales Corp. We have been doing a bit of research and have found another interesting anomaly that I thought we might share with you.

In Mr. Sprayregen's Declaration Exhibit "A" at Docket 190-3, Mr. Sprayregen lists non-debtor entities including FCI Holdings Corporation and EA Morris Distributors, LTD. We believe that EA Morris is Canadian cigarette related.

Then the schedules list the non-debtor affiliates as Fleming Foreign Sales Corp (a Barbados corp.) and EA Morris. Docket 1797 at page 25. FCI Holdings has disappeared??? Then the APA at page 1 says that one of the "Debtors" is Fleming Foreign Sales Corp. a fact that we have challenged.

We have always wondered where Fleming was laundering the cigarette trafficking revenues that, by our estimate, are measured in the hundreds of million if not billions of dollars. A little research has hit upon FCI Holdings Corporation as a "blocked" entity under the Treasury Department Office of Foreign Asset Control. ("OFAC") compare <http://www.triacnet.com/hottopic/ofac2.htm> <<http://www.triacnet.com/hottopic/ofac2.htm>> and Mr. Sprayregen's Declaration Docket 190-3. Because we have knowledge that Fleming's surprise witness in the infringement trial has had connections with a foreign terrorist organization (with a propensity for decapitating missionaries) we remain justifiably concerned by your silence interspersed with threats.

I'm sure that this must be a quirky coincidence but your failure to respond leaves that nagging suspicion that we may be on to something. I know how busy you all are, but I think this issue deserves a bit more attention.

I will presume if I have not had some response from you by week's end, that none is to be expected.

Tim Hogan



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